AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-8 (canceled)

9. (new) Process for the production of an acoustical attenuating panel comprising a cellular structure covered on one side with a reflector and on the other side with an acoustically resistive layer with two components respectively with an acoustical property and with a structural property, which process comprises the following steps:

- emplacing on a mold of a shape appropriate to the panel to be obtained, a layer with structural properties, constituted by filaments pre-impregnated with a thermoplastic or thermosetting resin, by draping, winding or wrapping said filaments while spacing the latter, such that said layer has a quantity of open surface of the order of 30% of the total surface of the exposed layer,

- emplacing from above the layer with structural properties, a layer with acoustical properties, constituted by a

microporous cloth of a thickness of the order of a tenth of that of the layer with structural properties;

- then emplacing the cellular structure and the reflector, and

- performing at least one step of baking in an autoclave at the end of at least one of the said steps of emplacing.

10. (new) Process for the production of an acoustical attenuating panel comprising a cellular structure covered on one side with a reflector and on the other side with an acoustically resistive layer with two component respectively with an acoustical property and with a structural property, which process comprises the following steps:

- emplacing on a mold of a shape appropriate to the panel to be obtained, a layer with structural properties, constituted by filaments pre-impregnated with a thermoplastic or thermosetting resin, by draping, winding or wrapping,

- baking said layer in an autoclave,

- then piercing said layer such that the layer has a quantity of open surface of the order of 30% of the total surface of the exposed layer,

- emplacing from above the layer with structural properties, a layer with acoustical properties, constituted by a

microporous cloth of a thickness of the order of a tenth of that of the layer with structural properties;

- then emplacing the cellular structure and the reflector, and

- performing at least one step of baking in an autoclave at the end of said emplacing of said layer with acoustical properties.

11. (new) Process according to claim 9, wherein the layers with structural properties and with acoustical properties are assembled with the interposition of a cross-linking adhesive and subjected to baking in an autoclave, then the assembly is assembled with the structure with a cellular core and with the reflector, with the interposition of a cross-linking adhesive, and subjected to a further baking in an autoclave.

12. (new) Process according to claim 9, wherein the layer with structural properties is constituted by several layers of crossed filaments.

13. (new) Process according to claim 10, wherein the pierced holes of the layer with structural properties have a

diameter greater than the thickness of said layer and their external opening is flared.

14. (new) Process according to claim 9, further comprising disposing an adhesive between the layer with structural properties and the layer with acoustical properties, and between the layer with acoustical properties and the cellular structure.

15. (new) Process according to claim 10, wherein the layer with structural properties is constituted by several layers of crossed filaments.

16. (new) Process according to claim 10, further comprising disposing an adhesive between the layer with structural properties and the layer with acoustical properties, and between the layer with acoustical properties and the cellular structure.

17. (new) A panel produced by the process of claim 9.

18. (new) A panel produced by the process of claim 10.